



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, १६ जून, १९६८/२६ ज्येष्ठ, १८९०

GOVERNMENT OF HIMACHAL PRADESH

LAW DEPARTMENT

NOTIFICATION

Simla-2, the 21st May, 1968

No. 6-30/67-LR.—The Himachal Pradesh Urban Immovable Property Tax Bill, 1968 after having received the assent of the President on the 30th April, 1968 under sub-section (2) of section 25 of the Government of Union Territories Act, 1963 (Act No. 20 of 1963) is hereby published in the Rajpatra, Himachal Pradesh as Act No. 7 of 1968.

JOSEPH DINA NATH,
Under Secretary (Judicial).

(2) The State Government may by similar notification direct that during the continuance of state of war and for a period not exceeding twelve months after the termination thereof there shall be charged, leviable and paid, in addition to the tax leviable under sub-section (1), a surcharge not exceeding fifty per centum of the rate notified under that sub-section.

(3) The State Government may, by notification in the Official Gazette, from time to time add to, omit or vary any of the entries contained in the Schedule to this Act.

(4) The tax shall be paid by the owner of the buildings and lands in respect of which it has been levied and in the case of transfer of property whether by sale, gift, exchange, mortgage, inheritance or otherwise, the transferee of the said property shall be liable for the payment of any unpaid amount of tax outstanding on the date of transfer due in respect of the said property, but the transferee shall be liable only to the extent of property acquired by him.

4. (1) The tax shall not be leviable in respect of the following properties, namely:— Exemption.

- (a) buildings and lands vesting in the Central Government;
- (b) buildings and lands vesting in the State Government or owned or administered by a local authority when used exclusively for public purposes and not used or intended to be used for purposes of profit;
- (c) buildings and lands the annual value of which does not exceed *four hundred rupees*;

Provided that if any such building or land is in the ownership of a person who owns any other building or land in the same rating area, the annual value of such building or land shall, for the purposes of this clause, be deemed to be the aggregate annual value of all buildings or lands owned by him in that area;

- (d) buildings and lands or portions thereof used exclusively for educational purposes including colleges, schools, boarding houses, hostels and libraries if such buildings and lands or portions thereof are either owned by the educational institutions concerned or have been placed at the disposal of such educational institutions without payment of any rent;
- (e) public parks and playgrounds which are open to the public, and buildings and lands attached thereto if the rent derived therefrom is exclusively spent for the maintenance of parks and playgrounds to which they are attached;
- (f) buildings and lands or portions thereof used exclusively for public worship or public charity including mosques, temples, churches, dharamshalas, gurdwaras, hospitals, dispensaries, orphanages, alms houses, drinking water fountains, infirmaries for the treatment and care of animals and public burial or burning grounds or other places for the disposal of the dead;

Provided that the following buildings and lands or portions thereof shall not be deemed to be used exclusively for public worship or for public charity within the meaning of this section, namely:—

- (i) buildings in, or lands on, which any trade or business is carried

on unless the rent derived from such buildings or lands is applied exclusively to religious purposes or such public charitable institutions as may be prescribed;

(ii) buildings or lands in respect of which rent is derived and such rent is not applied exclusively to religious purposes or to such public charitable institutions as may be prescribed; and

(g) such buildings and lands used for the purpose of a factory as may be prescribed.

(2) The State Government may, by notification in the Official Gazette, exempt, in whole or in part, from the payment of the tax any person or class of persons or any property or description of property for such period as it may think fit, and may renew such exemption as often as it may consider to be necessary.

Ascertain-
ment of
annual
value.

5. The annual value of any land or building shall be ascertained by estimating the gross annual rent at which such land or building together with its appurtenances and any furniture that may be let for use or enjoyment with such building might reasonably be expected to let from year to year, less—

(a) any allowance not exceeding twenty per centum of the gross annual rent as the assessing authority in each particular case may consider reasonable rent for the furniture let with any such building;

(b) an allowance of fifteen per centum for the cost of repairs and for all other expenses necessary to maintain such building in a state to command such gross annual rent. Such deduction shall be calculated on the balance of the gross annual rent after the deduction if any, under clause (a); and

(c) any land revenue actually paid in respect of such building or land:

Provided that in calculating the annual value of any building or land under this section the value of any machinery in such building or on such land shall be excluded.

Assessing
authorities.

6. (1) There shall be an assessing authority for every rating area.

(2) Such assessing authorities shall exercise such powers and perform such duties as are conferred on them by this Act or the rules made thereunder.

Making and
operation
of valuation
list.

7. (1) A valuation list shall be made by the prescribed authority in accordance with the rules framed under this Act for every rating area so as to come into force either on the first day of April or the first day of October, and thereafter new valuation lists shall be made from time to time so that the interval between the dates on which one valuation list and the next succeeding valuation list respectively come into force shall be a period of five years:

Provided that the State Government may by order—

(a) extend or reduce by six months or one year the interval which would otherwise elapse between the coming into force of any two successive valuation lists for any rating area; and

(b) divide any rating area into parts for the purposes of a new valuation list and determine the years in which the next following valuation list for each of such parts respectively shall be made and come into force.

(2) Subject to the provisions of any such order as aforesaid, every valuation list shall come into force on the first day of April or the first day of

October, as the case may be, next following the date on which it is finally approved by the assessing authority and shall subject to the provisions of this Act and the rules made thereunder (including the provisions with respect to the alteration of and the making of additions to the valuation list) remain in force until it is superseded by a new valuation list.

8. (1) Where the assessing authority for any area has issued notices requiring returns in connection with the making of a new valuation list, the said authority shall, as soon as may be after the expiration of the period allowed for the delivery of the returns, cause a draft valuation list to be prepared for the area and published in such manner as may be prescribed.

Draft valuation list.

(2) Any person aggrieved by any entry in the draft valuation list, or by the insertion therein or omission therefrom of any matter, or otherwise with respect to the list, may, in accordance with the rules made under this Act, lodge an objection with the assessing authority at any time before the expiration of thirty days from the date on which the draft valuation list is published:

Provided that the assessing authority may entertain objections from an aggrieved person lodged within thirty days of receipt of the first demand notice if it is satisfied that the objector was prevented by sufficient cause to lodge them within the prescribed period.

9. Subject to such rules, if any, as the State Government may think fit to make in this behalf, the assessing authority may at any time make such amendments in a valuation list as appear to it necessary in order to bring the list into accord with existing circumstances and in particular may—

Amendment of current valuation list.

- (a) correct any clerical or arithmetical error in the list;
- (b) correct any erroneous insertions or omissions or any misdescriptions;
- (c) make such additions to or corrections in the list as appear to the authority to be necessary by reason of—
 - (i) a new building being erected after the completion of the valuation list;
 - (ii) a building included in the valuation list being destroyed or substantially damaged or altered since its value was last previously determined;
 - (iii) any change in the ownership of any building or land:

Provided that not less than fourteen days before making under the foregoing provisions any amendment in the valuation list for the time being in force other than the correction of a clerical or arithmetical error, or the correction of an erroneous insertion, omission or misdescription, the assessing authority shall send notice of the proposed amendment to the owner of the building or land and shall also consider any objection thereto which may be made by him.

10. (1) Any person aggrieved by an order of the appropriate authority upon an objection made before that authority under section 8, 9 or 14 may appeal against such order at any time before the expiration of thirty days from the date of such order to the Collector of the district where the building or land to which the objection related is situate or to such other officer as the State Government may, by notification in the Official Gazette, appoint in this behalf.

Appeal and revision.

(2) The Commissioner or such other officer as the State Government may, by notification in the Official Gazette, appoint in this behalf may of his own motion or on application made, call for the record of any proceeding or order of any authority for the purpose of satisfying himself as to the legality or propriety of such proceeding or order; and may pass such order in reference thereto as he may think fit:

Provided that no application under this sub-section shall be entertained unless it is made within a period of one hundred and eighty days of the taking of the proceedings or of the passing of the order as the case may be; and

(3) No appeal or application for revision made by any person under this section shall be entertained unless the authority competent to hear such appeal or revision is satisfied that the amount of tax assessed, and the penalty, if any, imposed, on such person has been paid by him:

Provided that if such authority is satisfied that such person is unable to pay the tax or the penalty or both, it may, for reasons to be recorded in writing, entertain the appeal or revision without the tax or the penalty or both having been paid.

Tax to be levied not withstanding appeal.

11. The tax shall be levied in accordance with the valuation list in force for the time being and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list.

Collection of tax.

12. The tax shall be paid to such person or authority as the State Government may direct, and in such manner as may be prescribed.

Recovery of tax from tenants.

13. Where the tax due from any person on account of any building or land is in arrear, it shall be lawful for the prescribed authority to serve upon any person paying rent in respect of that building or land, or any part thereof, to the person from whom the arrears are due, a notice stating the amount of such arrears of tax and requiring all future payments of rent (whether the same have already accrued due or not) by the person paying the rent to be made direct to the prescribed authority until such arrears shall have been duly paid, and such notice shall operate to transfer to the prescribed authority the right to recover, receive and give a discharge for such rent.

Penalty for default in payment.

14. (1) If any person on being served with such notice as may be prescribed fails to pay within the period specified in the notice any amount due from him on account of the tax, the prescribed authority may recover from him as penalty a sum not exceeding one-fourth of the amount of the tax so unpaid in addition to the amount of the tax payable by him.

(2) No such penalty shall be imposed unless the prescribed authority is satisfied that the person liable to pay the tax has wilfully failed to pay the same.

Recovery of dues as arrears of land revenue.

15. (1) Any sum lawfully due on account of the tax levied under section 3 or as a penalty imposed under this Act, which remains unpaid after the day on which it becomes due, shall be recoverable from the persons liable therefor as if it were an arrear of land revenue.

(2) A question as to whether any tax or penalty is recoverable under this Act, the person from whom it is due, and the amount so recoverable, shall be determined by the prescribed authority.

(3) Subject to the decisions of any authority acting under section 10 of the Act, the order of the prescribed authority, both as to the amount of tax or the

Power to
make rules.

23. (1) The State Government may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provisions, such rules shall provide for any or all of the following matters, namely:—

- (a) the appointment, powers and duties of assessing authorities and other provisions with respect to such authorities;
- (b) the preparation and publication of valuation lists, including publication and inspection of draft valuation lists, notices of objections and hearing of objections, and other matters incidental thereto;
- (c) the practice and procedure to be followed on and in connection with appeals, including—
 - (i) notices of appeals;
 - (ii) prescription of scales of costs;
 - (iii) prescription of fees to be charged in connection with appeals;
- (d) the prescription of the form of any notice, valuation list, statement, return, or other document whatsoever which is required or authorised to be used under or for the purposes of this Act;
- (e) the mode of service of any notice, order or document required or authorised to be served;
- (f) the inspection and taking copies of and extracts from any draft valuation list, valuation list, notice of objection, proposal for amendment to the valuation list, notice of appeal, valuation made by valuer, and fees for such inspection or copies;
- (g) the appointment of valuers to advise or assist in connection with the valuation of buildings or lands and their powers and duties;
- (h) the time at and the manner in which the amount of tax shall be paid to the State Government;
- (i) the proportion of the tax to be refunded or remitted, and the manner in which and the conditions subject to which such refund or remission may be granted;
- (j) the prescription of fees to be charged in connection with any application made under this Act or the rules made thereunder;
- (k) any matter which is required by this Act to be prescribed;
- (l) such other matters as in the opinion of the State Government are required to be prescribed.

Repeal and
savings.

24. The Punjab Urban Immovable Property Tax Act, 1940 as in force in the territories added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966 is hereby repealed.

17 of 1940

31 of 1966

Notwithstanding such repeal, anything done or any action taken including any orders, notifications or rules made or issued in exercise of the powers conferred by or under the repealed Act shall, to the extent of being consistent with the provisions of this Act, be deemed to have been done or taken in exercise of the powers conferred by or under this Act.

SCHEDULE

(SECTION 3)

Rating areas

- | | |
|------------------------|----------------------|
| 1. Simla | 14. Jutog Cantonment |
| 2. Kasumpti | 15. Hamirpur |
| 3. Dharamsala | 16. Nalagarh |
| 4. Kangra | 17. New Bilaspur |
| 5. Palampur | 18. Solan |
| 6. Dalhousie | 19. Rampur |
| 7. Kulu | 20. Mandi |
| 8. Kasauli Cantonment | 21. Sundernagar |
| 9. Dagshai Cantonment | 22. Chamba |
| 10. Subathu Cantonment | 23. Nahan |
| 11. Nurpur | 24. Paonta Sahib |
| 12. Una | 25. Theog |
| 13. Bakloh Cantonment | |